Assessment Year 1990-91

IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

I.T.A No. 244 of 2001
Old No. 38/1999

The Commissioner of Income Tax
Meerut & another … Appellants

Versus

ONGC, Tel Bhawan
Dehradun as agent of
Mr. Rochtchine Nikolai … Respondent

Hon'ble M.M. Ghildiyal, J.
Hon'ble Rajesh Tandon, J.

Mr. S.K. Posti, learned Advocate for Income Tax Department.
Mr. J.P. Joshi, Advocate for respondent.

The matter is squarely covered by our decision dated 30th September, 2003 in Income Tax Appeal No. 470 of 2001. The Commissioner of Income Tax, Meerut & another Vs O.N.G.C., Dehradun.

The question raised before us is as follows:

"Whether on the facts and in the circumstances of the case, learned Income Tax Appellate Tribunal was justified in directing to apply single state grossing up of the Tax Perquisites paid by ONGC on behalf of assessee instead of multi state grossing up, applied by the Assessing Officer under section 195-A of the Income Tax Act, 1961".

For the reasons recorded in the above judgment in Income Tax Appeal No. 470 of 2001 dated 30th September, 2003, we answer this question in the affirmative i.e. in favour of the assessee and against the Department.

Appeal is disposed of accordingly. No order as to costs.

(Rajesh Tandon, J.) **(M.M. Ghildiyal, J.)**

26.06.2004
NCM